

What's Inside?

Do You Have the Correct Tax Book?	2
Am I Eligible?	3-4
Important Filing Information	5-6
Information to Complete	
Form MO-1040P	6-22
Form MO-1040P	9-16
Pension Exemption Worksheet	11, 15
Missouri Itemized Deductions	12, 16
Tax Table	12, 16
Form MO-PTS	17, 19
Form MO-CRP	18, 20
Information to Complete Form MO-PTS	22-23
Information to Complete Form MO-CRP	23
Tax Assistance Centers	24
Diagrams of Federal Forms	25-26
Five Ways to Get Your Refund Faster	27
Electronic Filing Options	28
Property Tax Credit or Refund Table	29-30
School District Numbers	31-32

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2001 Missouri individual income tax return on the Form MO-1040P and claim the property tax credit, pharmaceutical tax credit, and/or pension exemption.

You **CANNOT USE** this tax book if you:

- Have income from another state;
- Are filing an amended return;
- Have military pay that is not taxable;
- Have a net operating loss;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);

- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion;
- g. Railroad retirement modifications;

- Claim:
 - a. Self-employed health insurance deduction;
 - b. Miscellaneous tax credit (Form MO-TC);
 - c. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - d. A deduction for other federal tax (from Federal Form 1040, Lines 41, 43, and 55 and any recapture taxes included on Line 58.)
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 40;
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at www.dor.state.mo.us/tax to select the easiest form for you.

To Obtain Forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Participating banks, post offices, courthouses, and libraries;
 - Department of Revenue Tax Assistance Centers (page 24), Motor Vehicle and Drivers License Branch or Fee Offices;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

— NOTICE —

If someone prepares your return for you, please take all of the following to your preparer.

- Form SSA-1099 (Your statement from the Social Security Administration indicating the amount of your social security benefits.)
- All Forms 1099(s) and W-2(s) (All documents that verify income was received.)
- All forms and/or statements that verify AFDC, child support, SSA and/or SSI benefits received even for minor children.
- If you are 100 percent disabled, bring verification of your disability (Letter from Veteran's Affairs, Social Security Administration, or a copy of your Medicare card.)
- All property tax receipt(s).
- Rent receipt(s) and your landlord's name and address information.

****IMPORTANT FILING INFORMATION****

This information is for guidance only and does not state the complete law.

Federal Advance Refund Credit

Missouri will not tax the Federal Advance Refund Credit you received in 2001 or reduce your federal tax deduction as a result of the credit. The Internal Revenue Service (IRS) considers the check you received in 2001 a reduction of tax, not taxable income. The credit is not considered taxable income on your federal return or your Missouri return. The Missouri General Assembly passed legislation in September 2001 that ensured the federal tax deduction taken on your Missouri return is not reduced by any Rate Reduction Credit claimed on your federal return or any Federal Advanced Refund Credit check sent to you during the year. See information for Page 6, Line 7 to calculate your federal tax deduction correctly. If you follow the calculation provided, your federal tax deduction will not be reduced by the amount of your Rate Reduction Credit.

When To File

The 2001 returns are due April 15, 2002. Fiscal year filers must file no later than the 15th day of the fourth month following the close of the taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

Extension of Time to File

If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An extension may also be filed by **Telefile**, on a touch-tone telephone at (800) 200-4842. An automatic extension of time to file will be granted until August 15, 2002.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. **Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.**

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the due date of the return.

Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

Late Filing and Payment

Simple interest is charged on all delinquent taxes at the rate of 6 percent per year.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See page 2 for information on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue, P.O. Box 3385,
Jefferson City, MO 65105-3385.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue, P.O. Box 3395,
Jefferson City, MO 65105-3395.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00.

Round \$32.50 up to \$33.00.

Amended Return

Missouri does not have a special form for amending individual income tax returns. **Use Form MO-1040 for the year being amended, check the box near the top left of the form to indicate an amended return, complete the entire return using the corrected figures, and attach all schedules that are affected by the corrections. Attach a copy of the federal change or federal amended return.** Use Form MO-1040 even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed, or telefiled. See page 2 for information on how to obtain Form MO-1040.

Fill-in Forms that Calculate

Access our web site at **www.dor.state.mo.us/tax** to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the return.

Missouri Refund Inquiry Line

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting our web site at **www.dor.state.mo.us/tax** or dialing toll-free **(800) 411-8524**. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return, 2) your filing status shown on your

return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than** \$2,000 in a calendar

year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, for more information. **The due date for Form 4340 is April 15, 2002.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at **www.dor.state.mo.us/tax** or call (800) 877-6881.

2001 Form MO-1040P Instructions

AM I ELIGIBLE?

PENSION EXEMPTION — See chart below.

PROPERTY TAX CREDIT — See next page.

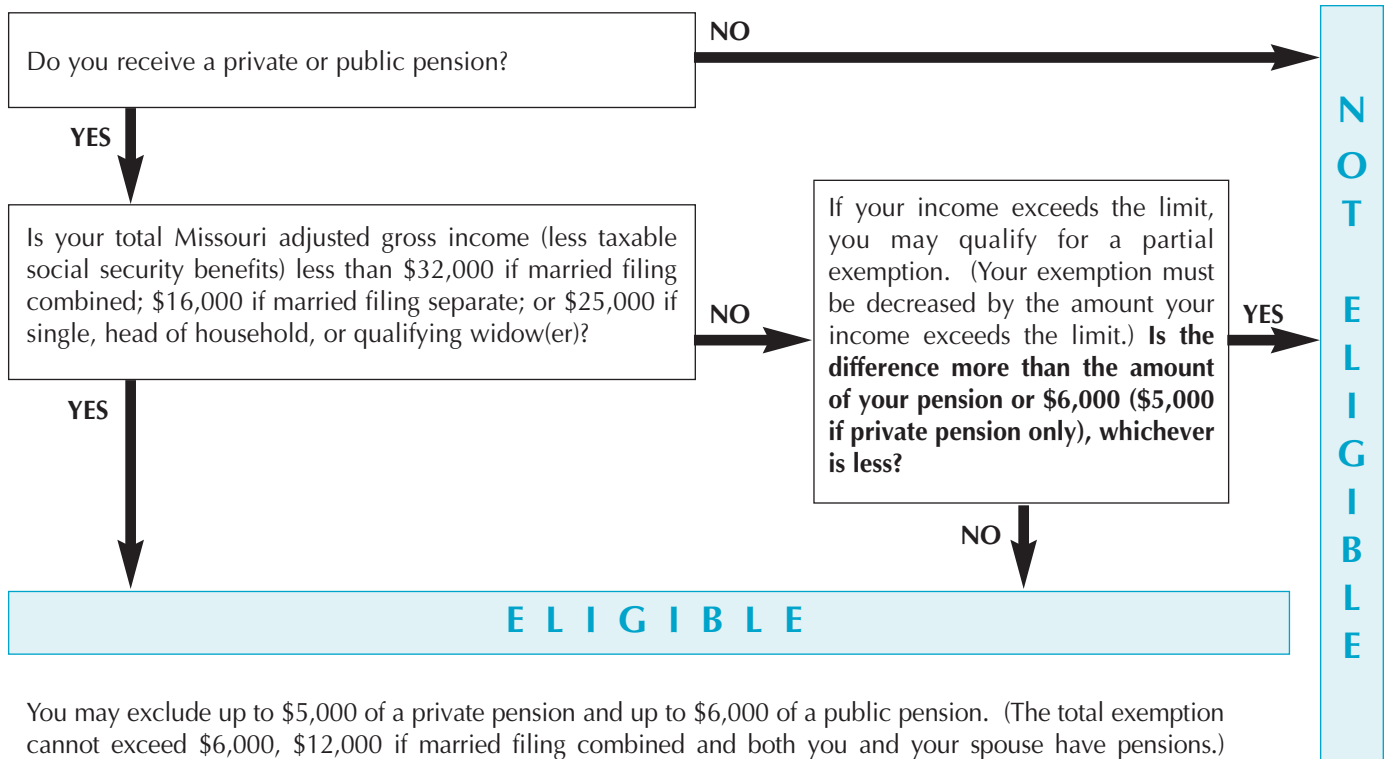
PHARMACEUTICAL TAX CREDIT — See next page.

You do not have to qualify for all three to use this form.

*If you do not qualify for any of these,
visit www.dor.state.mo.us/tax to obtain a different form.*

Use this diagram to determine if you or your spouse are eligible to claim the
PENSION EXEMPTION.

(Part or all of your pension may be excluded from your taxable income!)



You may exclude up to \$5,000 of a private pension and up to \$6,000 of a public pension. (The total exemption cannot exceed \$6,000, \$12,000 if married filing combined and both you and your spouse have pensions.) Complete the Pension Exemption Worksheet on page 3 of the return and enter your exemption amount on Form MO-1040P, Line 11.

AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the
PROPERTY TAX CREDIT.

If **single**, is your total household income \$25,000 or less?
If **married filing combined**, is your total household income \$27,000 or less?

NO

YES

Did you pay real estate taxes or rent on the home you occupied?

NO

YES

Were you or your spouse 65 years of age or older as of December 31, 2001, and were you or your spouse a Missouri resident the entire 2001 calendar year? If so, check **Box A** on Form MO-PTS.

NO

Are you or your spouse a service connected 100% disabled veteran? If so, check **Box B** on Form MO-PTS.

NO

Are you or your spouse 100% disabled? If so, check **Box C** on Form MO-PTS.

NO

Were you 60 years of age or older as of December 31, 2001, and did you receive surviving spouse social security benefits? If so, check **Box D** on Form MO-PTS.

NO

YES

YES

YES

YES

E L I G I B L E

N O T E L I G I B L E

Use this diagram to determine if you or your spouse are eligible to claim the
PHARMACEUTICAL TAX CREDIT.

Were you or your spouse age 65 or older as of December 31, 2001, and were you or your spouse a Missouri resident?

NO

YES

Was your or your spouse's Missouri adjusted gross income less than \$25,000?

NO

YES

Did you or your spouse have prescription drug expenses that were **not** fully reimbursed by Medicare?

NO

YES

Were you or your spouse a resident of a local, state, or federally funded facility?

YES

NO

E L I G I B L E

N O T E L I G I B L E

FORM MO-1040P

Information To Complete Your Form MO-1040P

Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040P and print or type your social security number(s) in the spaces provided. Check the appropriate box if deceased is applicable, enter your county of residence, and the correct number of the public school district in which you reside. See the school district listing.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **65 or older** or blind at any time during 2001, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. The department uses this information to notify people who may be eligible for the Property Tax Credit.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the IRS are excluded from the non-obligated spouse apportionment.

Line 1 — Income

If your filing status is "married filing combined," and both spouses are reporting income, use the Worksheet to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income reported on your federal return.

Splitting the income reduces the rate at which your combined incomes are taxed and allows you to claim non-obligated spouse so you will not be held responsible for your spouse's debts to Missouri.

For all other filing statuses, use the chart below.

Federal Form	1040	1040A	1040EZ	Telefile
Line Number	Line 33	Line 19	Line 4	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Income Percentages

To calculate your income percentage for Line 5, complete the following:

Yourself
Line 3 _____ divided by Line 4 _____ = _____
Spouse
Line 3 _____ divided by Line 4 _____ = _____

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 7 — Federal Income Tax Deduction

Figure your federal income tax deduction from the listing below.

Federal Form	Line Numbers
1040EZ	Line 11 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

Do not use the federal withholding amount from your Form W-2(s).

Line 8 — Standard or Itemized Deduction

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. See the chart below for your standard deduction amount.

	Married Filing A Combined Return or Qualifying Widower	Head of Household	Married Filing Separate
Single			
\$4,550	\$7,600	\$6,650	\$3,800

If you or your spouse marked any of the boxes for 65 or older, or blind, or claimed as a dependent, see Federal Form 1040, Line 36, Form 1040A, Line 22, or Form 1040EZ, Line 5 for your standard deduction amount. If you itemized on your federal return, you may want to itemize on your Missouri return, or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Missouri Itemized Deduction Section on Form MO-1040P, page 4.

Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

Lines 9 and 10 — Dependents

Do not include yourself or your spouse as dependents.

Line 9—Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Line 10—Multiply the total number of dependents you claimed on Line 9, that are age 65 or older, by \$1,000. **Do not include dependents that receive state funding or Medicaid.**

Attach a copy of your federal return (pages 1 and 2).

Line 11 — Pension Exemption

If you received a pension, complete the pension exemption worksheet on page 3 of the Form MO-1040P to see how much of your pension may be tax free!

Attach a copy of your federal return (pages 1 and 2) and all Forms 1099(s), 1099-R(s), and W-2P(s).

Line 12 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2001, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

- A. Enter the amount paid for qualified long-term care insurance. A) \$ _____
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____
- C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____
- D. Enter the amount of qualified long-term care included on Line C. D) \$ _____
- E. Subtract Line D from Line C. . . . E) \$ _____
- F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____
- G. Subtract Line F from Line A. . . . G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040P, Line 12. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 16 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on Form MO-1040P, page 4. Complete the following chart to figure your tax if your Missouri taxable income is greater than \$9,000.

	Yourself/ Spouse	Example
Missouri taxable income (Line 15)	\$ _____	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$ _____	= \$ 3,000
Multiply by 6 percent	x 6%	x 6%
Tax on income over \$9,000	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ _____	= \$ 495

A separate tax must be computed for you and your spouse.

Line 18 — Missouri Withholding

Include only **Missouri** withholding on Line 18. Do not include city or local tax. **Attach a copy of all Form W-2(s) and Form 1099(s).**

Line 19 — Estimated Tax Payments

Include any estimated tax payments made during 2001 and any overpayment applied from your 2000 Missouri return.

Line 20 — Pharmaceutical Tax Credit

See "Am I Eligible?" chart. If you are eligible for the pharmaceutical tax credit, enter the amount of your 2001 pharmaceutical expenses or \$200, whichever is less, in the first box on Line 20. If you did not have any pharmaceutical expense, enter "0". Repeat for your spouse and enter the total. If Line 20 is left blank, the department will assume you had no expenses and you will not be given a pharmaceutical tax credit. If claimant would have qualified for a pharmaceutical tax credit, but died before the last day of the year, the claimant still qualifies for the credit. You do not have to attach supporting documentation to your return, but your supporting documentation should be retained with your tax records.

If Line 4 is greater than \$15,000, see table on page 3 of Form MO-1040P to determine the amount of credit allowed. You do not qualify for the pharmaceutical tax credit if you received full reimbursement for the cost of legend drugs, purchased with a prescription, from Medicare or Medicaid, or were a resident of a local, state, or federal funded facility.

Line 21 — Property Tax Credit

Complete Form MO-PTS to determine the amount of your property tax credit.

Line 24 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 25 — Trust Funds

The amount contributed must be a minimum of \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 26 — Refund

Taxpayers with overpaid returns filed before April 1 receive their refunds much faster than those filed after April 1. **File early!!**

Line 27 — Amount Due

Attach a **check or money order** (U.S. funds only) for the amount due, payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2002, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

You may also pay by **credit card** by visiting our web site at **www.dor.state.mo.us/tax** or by calling toll-free (888) 296-

6509. The department accepts Mastercard, Discover, and American Express. The following convenience fees will be charged to your account for processing:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$32.50	\$1.00
\$32.51–\$500.00	3.1%
\$500.01–\$1,500.00	2.6%
\$1,500.01 or more	2.3%

Sign Return

Both spouses **must** sign the Form MO-1040P. If you pay someone to prepare your return, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return, pages 1 and 2:
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 10, Dependents age 65 or older
 - if you have an entry on Line 12, Long-term Care Insurance Deduction
- Federal Schedule A
 - if you itemized your deductions on Line 8, Missouri Itemized Deductions
 - if you have an entry on Line 12, Long-term Care Insurance Deduction
- Paid Property Tax Receipt(s) or Rent Receipt(s)
 - if you claimed the Property Tax Credit on Line 21
- Documentation (Form SSA-1099, letter from Department of Veteran's Affairs) of the applicable qualification under which you are filing the Form MO-PTS

Mail Your Form MO-1040P, Attachments, and Payment (if necessary) to:

Refund or no amount due — Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385.

Balance due — Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395.

Pension Exemption Worksheet

Line 2 — Taxable Social Security

Include the taxable amount of your 2001 social security benefits. See below to locate your taxable social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

Line 6 — Taxable Private Pension

Include the total amount of taxable private pension(s) received in 2001. See the following information to locate

the taxable amount on your federal return.

- Federal Form 1040A—Line 11b plus private pension amount included on Line 12b
- Federal Form 1040—Line 15b plus private pension amount included on Line 16b

Do not include any payments from government pensions or social security benefits on this line.

Line 7 — Private Pension Exemption

Each recipient is eligible for up to a \$5,000 exemption, but the amount of exemption cannot exceed the amount of payments received in 2001.

Line 8 — Taxable Government Pension

Include the total amount of taxable government pension received in 2001. See below to locate the taxable amount on your federal return.

- Federal Form 1040A—Government pension amount included on Line 12b
- Federal Form 1040—Government pension amount included on Line 16b

Do not include any payments from private pensions or social security benefits on this line.

Line 9 — Subtotal

Each recipient's total pension exemption cannot exceed \$6,000. If you qualify for both a government pension exemption and a private pension exemption, your combined total exemption cannot exceed \$6,000.

Line 11 — Total Pension Exemption

Your exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000; \$12,000 if filing combined and both you and your spouse have pensions.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Line 8.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 36, and any **approved cultural contributions** (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$4,985. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2001. This amount cannot exceed \$7,910. (Tier I maximum of \$4,985 and Tier II maximum of \$2,925.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27.

Line 8 — State and Local Income Taxes

The amount you paid in Missouri taxes is included in your federal itemized deductions, but must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 33 is greater than \$132,950 (\$66,475 if married filing separate) complete the Worksheet for Line 8 to determine the correct amount to subtract. If you don't complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on your Form W-2(s).

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions is less than your standard deduction (see Line 8 instructions), you should take the standard deduction on the front of Form MO-1040P, Line 8, unless you were required to itemize your federal deductions.

SPLITTING YOUR INCOME

You will need a copy of your 2001 federal return to complete this worksheet before you begin the income section of the tax form. The worksheet provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.

- Taxable social security benefits must be split between each spouse according to his/her percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state refund should be split according to your and your spouse's Missouri tax withheld in 2000, less your and your spouse's Missouri tax (Form MO-1040P, Line 16). The result is your portion of the total 2000 refund. The amounts for yourself and your spouse should total your Missouri refund for 2000.

Adjusted Gross Income Worksheet for Combined Return				Y — Yourself		S — Spouse	
	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number				
A. Wages, salaries, tips, etc.	1	7	7		00	A	00
B. Taxable interest income	2	8a	8a		00	B	00
C. Dividend income	none	9	9		00	C	00
D. State and local income tax refunds	none	none	10		00	D	00
E. Alimony received	none	none	11		00	E	00
F. Business income or (loss)	none	none	12		00	F	00
G. Capital gain or (loss)	none	10	13		00	G	00
H. Other gains or (losses)	none	none	14		00	H	00
I. Taxable IRA distributions	none	11b	15b		00	I	00
J. Taxable pensions and annuities	none	12b	16b		00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	K	00
L. Farm income or (loss)	none	none	18		00	L	00
M. Unemployment compensation	3	13	19		00	M	00
N. Taxable social security benefits	none	14b	20b		00	N	00
O. Other income	none	none	21		00	O	00
P. Total (add Lines A through O)	4	15	22		00	P	00
Q. Less: federal adjustments to income	none	18	32		00	Q	00
R. Federal adjusted gross income (Line P less Line Q) Enter amounts here and on Line 1 of Form MO-1040P	4	19	33		00	R	00

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Missouri Refund Inquiry Line	(800) 411-8524
Forms-by-Fax	(573) 751-4800
Telefile Extension to File	(800) 200-4842

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

Off-Site Locations

Department of Revenue representatives visit various locations throughout the state to help you complete your Property Tax/ Pharmaceutical Tax Credit Claims. Watch for advertisements or contact your local Tax Assistance Center, listed above, to see when we may be serving a location near you!



FIVE WAYS TO GET YOUR REFUND FASTER:

A CHECKLIST

- ☐ **Make sure you are eligible. See Am I Eligible Chart.**
- ☐ **Sign your return.**
- ☐ **Report all benefits, including AFDC, SSA, and/or SSI.**
- ☐ **Correctly complete Form MO-CRP:**
 - Claim all rent paid by you;
 - Don't claim 100 percent if adults other than your spouse are living in the residence;
 - If Low Income Housing, report only your out-of-pocket rent paid.
- ☐ **Attach all required documentation:**
 - Copy of paid real estate tax receipt(s) or Form MO-CRP with rent receipt(s);
 - Form 948 if your real estate taxes are for more than 5 acres or you reside in a mobile home;
 - All Form W-2(s), Form 1099(s), Form SSA-1099(s), and Form 1099-R(s);
 - If 100 percent service connected disabled — a letter from Veteran's Affairs;
 - If 100 percent disabled:
 - a copy of Medicare Card;
 - a letter from Social Security Administration;
 - a Form SSA-1099; or
 - Federal Schedule R instructions.

ELECTRONIC FILING OPTIONS

Federal/State Electronic Filing—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

Internet Filing (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and state of Missouri.

WEBFile—Free Internet filing of simple Missouri income tax returns.

**For more information on these alternative filing options, visit our web site at www.dor.state.mo.us/tax

Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return.

ACCURATE

Up to 10 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

2001 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

2. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Calhoun R-VIII	059	Dadeville R-II	111	Gasconade Co. R-I		Hume R-VIII	213
Adair Co. R-II (Brashear) . .	045	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	(Hermann)	197	Hurley R-I	214
Adrian R-III	001	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-II			
Advance R-IV	002	Cameron R-I	063	Delta C-7 (Deering)	385	(Owensville)	376	Iberia R-V	215
Afton 101	003	Campbell R-II	064	Delta R-V	116	Gideon 37	165	Independence 30	217
Albany R-III	004	Canton R-V	065	Dent-Phelps R-III		Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Altensburg 48	005	Cape Girardeau 63	066	(RFD, Salem)	117	Gilman City R-IV	167		
Alton R-IV	006	Carl Junction R-I	067	DeSoto 73	114	Glenwood R-VIII	169	Jackson R-II	219
Appleton City R-II	008	Carrollton R-VII	068	Dexter R-XI	118	Golden City R-III	171	Jasper Co. R-V	222
Arcadia Valley R-II		Carthage R-IX	069	Diamond R-IV	119	Gorin R-III	172	Jefferson C-123	
(Ironton)	009	Caruthersville 18	070	Dixon R-I	120	Grain Valley R-V	173	(Nodaway Co.)	223
Ash Grove R-IV	011	Cass Co. R-V	010	Doniphan R-I	121	Grandview C-4		Jefferson City	224
Atlanta C-3	012	Cassville R-IV	071	Dora R-III	122	(Jackson Co.)	174	Jefferson Co. R-VII	
Aurora R-VIII	013	Center 58		Drexel R-IV	123	Grandview R-II		(RFD, Festus)	225
Ava R-I	014	(Jackson County)	074	Dunklin R-V		(Jefferson Co.)	175	Jennings	227
Avenue City R-IX	015	Centerville R-I	077	(Jefferson Co.)	124	Green City R-I	177	Johnson Co. R-VII . . .	571
Avilla R-XIII	016	Central R-III (Park Hills) .	480			Green Forest R-II	178	Joplin R-VIII	228
		Centralia R-VI	079	East Buchanan Co. C-I		Green Ridge R-VIII . . .	179	Junction Hill C-12 . . .	229
		Chadwick R-I	080	(Gower)	125	Greene Co. R-VIII			
Bakersfield R-IV	017	Chaffee R-II	081	East Carter Co. R-II		(Rogersville)	277	Kansas City 33	231
Ballard R-II	018	Charleston R-I	083	(Ellsinore)	126	Greenfield R-IV	180	Kearney R-I	232
Bayless	019	Chilhowee R-IV	084	East Lynne 40	127	Greenville R-II	181	Kelso C-7	233
Bell City R-II	020	Chillicothe R-II	085	East Newton Co. R-VI . . .	128	Grundy Co. R-V (Galt) .	182	Kennett 39	234
Bellevue R-III	022	Clark Co. R-I (Kahoka) . .	230	East Prairie R-II	129			Keytesville R-III	235
Belton 124	023	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131			King City R-I	236
Bernie R-XIII	025	Clarksburg C-2	087	Eldon R-I	132	Hale R-I	184	Kingston K-14	
Bevier C-4	026	Clarkton C-4	088	Elsherry R-II	134	Halfway R-III	185	(Washington Co.)	237
Billings R-IV	029	Clayton	089	Eminence R-I	135	Hamilton R-II	187	Kingston 42 (Caldwell	
Bismarck R-V	030	Clearwater R-I	090	Everton R-I	137	Hancock Place	188	Co.)	238
Blackwater R-II	031	Clever R-V	091	Excelsior Springs 40 . . .	138	Hannibal 60	189	Kingsville R-I	239
Bloomfield R-XIV	033	Climax Springs R-IV . . .	092	Exeter R-VI	139	Hardeman R-X	190	Kirbyville R-VI	240
Blue Eye R-V	034	Clinton	093			Hardin-Central C-2 . . .	191	Kirksville R-III	241
Blue Springs R-IV	035	Clinton Co. R-III		Fair Grove R-X	140	Harrisburg R-VIII	192	Kirkwood R-VII	242
Bolivar R-I	037	(Plattsburg)	397	Fair Play R-II	141	Harrisonville R-IX . . .	193	Knob Noster R-VIII . . .	244
Boncl R-X	038	Cole Camp R-I	096	Fairfax R-III	142	Hartville R-II	194	Knox Co. R-I (Edina) . .	245
Boone Co. R-IV		Cole Co. R-I		Fairview R-XI	144	Hayti R-II	195		
(Hallsville)	186	(Russellville)	432	Farmington R-VII	146	Hazelwood	196	Laclede Co. C-5	
Boonville R-I	039	Cole Co. R-II		Fayette R-III	147	Henry Co. R-I (Windsor) .	553	(RFD, Lebanon)	247
Bosworth R-V	040	(RFD, Jefferson City) . . .	097	Ferguson-Florissant R-II .	148	Hermitage R-IV	198	Laclede Co. R-I (Conway)	102
Bowling Green R-I	042	Cole Co. R-V (Eugene) . . .	136	Festus R-VI	149	Hickman Mills C-1	200	Ladue (St. Louis Co.) . .	248
Bradleyville R-I	043	Columbia 93	098	Fordland R-III	151	Hickory Co. R-I		Lafayette Co. C-1	
Branson R-IV	044	Community R-VI	099	Forsyth R-III	152	(Urbana)	201	(Higginsville)	249
Braymer C-4	046	Concordia R-II	101	Fort Osage R-I (Route 2,		Higbee R-VIII	202	Lakeland R-III	
Breckenridge R-I	047	Cooper Co. R-IV		Independence)	153	High Point R-III	203	(Deepwater)	251
Brentwood	048	(Bunceton)	054	Fort Zumwalt R-II	154	Hillsboro R-III	204	Lamar R-I	252
Bronaugh R-VII	049	Cooter R-IV	103	Fox C-6 (Arnold)	155	Holcomb R-III	205	LaMonte R-IV	253
Brookfield R-III	050	Couch R-I	104	Francis-Howell (R-III) . .	156	Holden R-III	206	LaPlata R-II	285
Brunswick R-II	052	Cowgill R-VI	105	Franklin Co. R-II		Holliday C-2	207	Laquey R-V	254
Buchanan Co. R-IV		Craig R-III	106	(RFD, New Haven)	157	Hollister R-V	208	Laredo R-VII	255
(DeKalb)	115	Crane R-III	107	Fredericktown R-I	158	Houston R-I	209	Lathrop R-II	257
Bucklin R-II	053	Crawford Co. R-I		Fulton 58	159	Howard Co. R-II		Lawson R-XIV	258
Bunker R-III	055	(Bourbon)	041			(Glasgow)	168	Lebanon R-III	260
Butler R-V	056	Crawford Co. R-II (Cuba) .	108	Gainesville R-V	160	Howell Valley R-I	210	Lee's Summit R-VII . . .	261
Cabool R-IV	057	Crocker R-II	109	Galena R-II	161	Hudson R-IX	211	Leesville R-IX	262
Cainsville R-I	058	Crystal City 47	110	Gallatin R-V	162	Humansville R-IV	212	Leeton R-X	263
				Gasconade C-4 (Falcon) . .	163				

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leopold R-III	264	Morgan Co. R-I (Stover)	491	Paris R-II	379	Sedalia 200	444	Tina-Avalon R-II	506
Lesterville R-IV	265	Morgan Co. R-II		Park Hill	380	Senath Hornersville C-8	445	Trenton R-IX	508
Lewis Co. C-1		(Versailles)	523	Parkway C-2	381	Seneca R-VII	446	Tri-County R-VII	
(Ewing)	266	Mound City R-II	327	Pattonsburg R-II	382	Seymour R-II	447	(Jamesport)	509
Lexington R-V	267	Mountain Grove R-III	328	Pattonville R-III	383	Shawnee R-III	448	Troy R-III	510
Liberal R-II	268	Mountain View-Birch		Pemiscot Co. R-III		Shelby Co. C-1		Twin Rivers R-X	
Liberty 53	269	Tree R-III	329	(RFD, Caruthersville)	386	(Shelbyville)	449	(Broseley)	512
Licking R-VIII	271	Mt. Vernon R-V	330	Pemiscot Co. Special		Shelby Co. R-IV			
Lincoln R-II	272			School Dist.	576	(Shelbina)	450	Union R-XI (Franklin	
Lindbergh R-VIII	273	Naylor R-II	331	Perry Co. 32	387	Sheldon R-VIII	451	Co.)	514
Linn Co. R-I (Purdin)	572	Neelyville R-IV	332	Pettis Co. R-V		Shell Knob 78	452	Union Star R-II	515
Livingston Co. R-III		Nell Holcomb R-IV	333	(Hughesville)	389	Sherwood Cass R-VIII		University City	517
(Chula)	275	Neosho R-V	334	Pettis Co. R-XII		(Creighton)	453		
Lockwood R-I	276	Nevada R-V	335	(RFD, Sedalia)	390	Sikeston R-VI	454		
Lone Jack C-6	278	New Bloomfield R-III	336	Phelps Co. R-III		Silex R-I	455	Valley Park	518
Lonedell R-XIV	279	New Franklin R-I	337	(Edgar Springs)	130	Skyline R-II	456	Valley R-VI (Caledonia)	519
Louisiana R-II	280	New Haven (Franklin		Pierce City R-VI	391	Slater	457	Van Buren R-1	520
Luray 33	281	Co.)	338	Pike Co. R-III (Clarksville)	392	Smithton R-VI	458	Van-Far R-I	521
Lutie R-VI	282	New Madrid Co. R-I	340	Pilot Grove C-4	393	Smithville R-II	459	Verona R-VII	522
		New York R-IV	341	Plainview R-VIII	394	South Callaway R-II			
Macks Creek R-V	283	Newburg R-II	342	Plato R-V	395	(Mokane)	460		
Macon Co. R-I		Newtown-Harris R-III	343	Platte Co. R-III		South Harrison Co. R-II		Walnut Grove R-V	527
(Macon)	284	Niangua R-V	344	(Platte City)	396	(Bethany)	461	Warren Co. R-III	
Macon Co. R-IV		Nixa R-II	345	Pleasant Hill R-III	398	South Holt Co. R-I		(Warrenton)	529
(New Cambria)	286	Nodaway-Holt R-VII		Pleasant Hope R-VI	399	(Oregon)	462	Warrensburg R-VI	528
Madison C-3	287	(Graham)	346	Pleasant View R-VI	400	South Iron Co. R-I		Warsaw R-IX	530
Malden R-I	288	Nonresident	347	Polo R-VII	401	(Annapolis)	463	Washington	531
Malta Bend R-V	289	Norborne R-VIII	348	Poplar Bluff R-I	402	South Nodaway Co. R-IV		Waynesville R-VI	532
Manes R-V	290	Normandy	349	Portageville	574	(Barnard)	464	Weaubleau R-III	533
Mansfield R-IV	291	North Andrew Co. R-VI		Potosi R-III	403	South Pemiscot Co. R-V		Webb City R-VII	534
Maplewood-Richmond		(Rosendale)	350	Prairie Home R-V	404	(Steele)	465	Webster Groves	535
Heights	292	North Callaway R-I		Princeton R-V	405	Southern Boone Co. R-I	466	Wellington-Napoleon	
Marceline R-V	293	(Kingdom City)	351	Pulaski Co. R-IV		Southern Reynolds Co.		R-IX	536
Maries Co. R-I (Vienna)	524	North Daviess R-III	220	(Richland)	420	R-II	467	Wellston	537
Maries Co. R-II (Belle)	021	North Harrison R-III		Purdy R-II	406	Southland C-9		Wellsville-Middletown	
Marion C. Early R-V		(Eagleville)	353	Putnam Co R-1	516	(Cardwell)	468	R-I	538
(Morrisville)	294	North Kansas City 74	354	Puxico R-VIII	407	Southwest Livingston Co.		R-I	539
Marion Co. R-II	295	North Mercer Co. R-III				R-I	469	Wentzville R-IV	539
Marionville R-IX	296	(Mercer)	355	Ralls Co. R-II (Center)	408	Southwest R-V		West Nodaway Co. R-I	
Mark Twain R-VIII	297	North Nodaway Co. R-VI		Raymondville R-VII	410	(Barry Co.)	470	(Burlington Junction)	540
Marquand-Zion R-VI	298	(Hopkins)	356	Raymore-Peculiar R-II	411	Sparta R-III	471	West Plains R-VII	541
Marshall	299	North Pemiscot Co. R-I		Raytown C-2	412	Special School District of		West Platte Co. R-II	
Marshfield R-I	300	(Wardell)	357	Reeds Spring R-IV	413	St. Louis	577	(Weston)	542
Maryville R-II	302	North Platte Co. R-I		Renick R-V	414	Spickard R-II	472	West St. Francois Co. R-IV	
Maysville R-I	303	(Dearborn)	358	Republic R-III		Spokane R-VII	473	(Leadwood)	570
McDonald Co. R-I		North St. Francois Co. R-I		(Republic)	415	Spring Bluff R-XV	474	Westran R-I	545
(Anderson)	304	(Bonne Terre)	352	Revere C-3	416	Springfield R-XII	475	Westview C-6	546
Meadow Heights R-II	305	North Wood R-IV	359	Rich Hill R-IV	417	St. Charles Co. R-V		Wheatland R-II	547
Meadville R-IV	306	Northeast Nodaway Co. R-V		Richards R-V	418	(Orchard Farm)	477	Wheaton R-III	548
Mehlville R-IX	307	(Ravenwood)	360	Richland R-I		St. Charles R-VI	476	Willard R-I	550
Meramec Valley R-III	308	Northeast Randolph Co. R-IV		(Stoddard Co.)	419	St. Clair R-XIII	478	Willow Springs R-IV	551
Mexico 59	310	(Cairo)	361	Richmond R-XVI	421	St. Elizabeth R-IV	479	Windsor C-1	
Miami R-I (Bates Co.)	311	Northeast Vernon Co. R-I		Richwoods R-VII	422	St. James R-I	481	(Jefferson Co.)	552
Miami R-I (Saline Co.)	312	(Walker)	526	Ridgeway R-V	423	St. Joseph	482	Winfield R-IV	554
Mid-Buchanan Co. R-V		Northwest R-I		Ripley Co. R-III		St. Louis Career		Winona R-III	555
(Faucett)	313	(High Ridge)	362	(Gateway)	164	Education	578	Winston R-VI	556
Middle Grove C-1	314	Northwestern R-I		Ripley Co. R-IV		St. Louis City	483	Woodland R-IV	557
Midway R-I	316	(Mendon)	363	(RFD, Doniphan)	424	Stanberry R-II	484	Worth Co. R-III	558
Milan C-2	317	Norwood R-I	364	Risco R-II	425	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Miller R-II	318			Ritenour	426	Steelville R-III	486	Wyaconda C-1	560
Miller Co. R-III		Oak Grove R-VI	366	Riverview Gardens	427	Stet R-XV	487		
(Tuscumbia)	511	Oak Hill R-I	367	Rock Port R-II	428	Stewartsville C-2	488	Zalma R-V	561
Mirabile C-1	319	Oak Ridge R-VI	368	Rockwood R-VI	429	Stockton R-I	489		
Missouri City 56	320	Odessa R-VII	369	Rolla 31	430	Stoutland R-II	490		
Moberly	321	Oran R-III	370	Roscoe C-I	431	Strafford R-VI	492		
Monett R-I	322	Orearville R-IV	371	Salem R-80	434	Strain-Japan R-XVI	575		
Moniteau Co. C-I		Oregon-Howell R-III	246	Salisbury R-IV	435	Strasburg C-3	494		
(Jamestown)	221	Orrick R-XI	372	Santa Fe R-X		Sturgeon R-V	495		
Moniteau Co. R-I		Osage Co. R-I (Chamois)	082	(Alma)	250	Success R-VI	496		
(California)	060	Osage Co. R-II (Linn)	274	Sarcouxie R-II	436	Sullivan C-2	497		
Moniteau Co. R-V		Osage Co. R-III		Savannah R-III	437	Summersville R-II	498		
(Latham)	256	Osage Co. R-III		School of the Osage R-II	439	Sunrise R-IX	499		
Moniteau Co. R-VI		(Westphalia)	544	Schuyler Co. R-I	440	Swedeberg R-III	500		
(Tipton)	507	Osborn R-O	373	Scotland Co. R-I		Sweet Springs R-VII	501		
Monroe City R-I	323	Osceola	374	(Memphis)	441				
Montgomery Co. R-II		Otterville R-VI	375	Scott City R-I	573	Taneyville R-II	502		
(Montgomery City)	324	Ozark R-VI	377	Scott Co. Central		Tarkio R-I	503		
Montrose R-XIV	325	Palmyra R-I	378	(Sikeston)	443	Thayer R-II	504		
				Scott Co. R-IV (Benton)	442	Thornfield R-I	505		